



QUICKBOOKS DESKTOP 2021 CLIENT TRAINING

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Lesson 8

**Enter and Pay Bills**

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## About the Author



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Esther's clients include companies worldwide and accounting professionals who seek her out on behalf of their own clients. She is sought out for her expertise in multicurrency and various countries' editions of QuickBooks Desktop and Online, and for her talent in customizing QuickBooks usage for different industries. She also teaches QuickBooks Core and Advanced certification classes to accounting professionals in Canada.

Esther holds a BSc from the University of Toronto in Actuarial Science and Mathematics, and an MBA in Marketing and Finance from York University's Schulich School of Business.

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## Lesson Objectives

- Discuss the different ways you can handle bills in QuickBooks
- Learn how to enter a bill in QuickBooks
- Use the Pay Bills window to pay a bill in QuickBooks

# Use QuickBooks for Accounts Payable

Some business owners, especially if they own smaller, home-based businesses, pay their vendors' (suppliers') bills when they receive them. Most business owners, however, find it more convenient to pay bills less often. (They also like keeping the cash in the company for as long as possible.) If you don't plan on paying your bills right away, QuickBooks can help you keep track of what you owe and when you owe it.

The money you owe for unpaid bills is called accounts payable. QuickBooks uses the Accounts Payable account to track all the money you owe to suppliers/vendors. Like any QuickBooks balance sheet account, the Accounts Payable account has a register where you can view all your bills at once.



## Step-by-Step: See the Accounts Payable Register

1. Once in Rock Castle Construction, from the Lists menu, choose **Chart of Accounts**.
2. Double-click **20000 Accounts Payable** in the list to open the register for that account (in other company files, in which account numbers are being used, or perhaps a different account number is used for this account, just be sure to double-click on the **Accounts Payable** account).

DATE	NUMBER	VENDOR	DUE DATE	BILLED	PAID	BALANCE
2/15/2025	512	Patton Hardware Supplies			400.00	27,269.24
	BILLPMT	10100 - Checking				
2/15/2025	513	Timberloft Lumber			1,610.00	25,659.24
	BILLPMT	10100 - Checking				
2/15/2025	514	Sloan Roofing			5,700.00	19,959.24
	BILLPMT	10100 - Checking				
2/15/2025		Keswick Insulation	Paid	670.00		20,629.24
	BILL	54000 - Job Expenses:54500 - Subcontractors				
2/15/2025		Sergeant Insurance	01/14/2027	4,050.00		24,679.24
	BILL	13100 - Pre-paid Insurance				
2/15/2025		Vu Contracting	12/30/2026	1,250.00		25,929.24
	BILL	-split-				
2/15/2025	12/03	Cal Gas & Electric	12/30/2026	122.68		26,051.92
	BILL	65100 - Utilities:65110 - Gas and Electric				
						Acct #560-82645-99C
2/15/2025	8059	Thomas Kitchen & Bath	01/14/2027	585.00		26,636.92
	BILL	54000 - Job Expenses:54300 - Job Materials				
15/2025	Number	Vendor	Due Date	Billed	Paid	
		Account				
ENDING BALANCE						<b>26,636.92</b>

The register keeps track of each bill you have entered, shows you the due date and keeps a running balance of all the bills you owe. As a business owner, this helps you forecast your cash flow, and the QuickBooks Reminders system (found in **Company → Reminders**) helps you pay your bills on time.

3. Press **Esc** twice to close the open (Accounts Payable register and Chart of Accounts) windows.

## NOTES

# Enter Bills

When you receive a bill from a vendor, you should enter it into QuickBooks as soon as you can. This keeps your cash flow forecast reports up to date and doesn't give you the chance to set the bill aside and forget it.



## Step-by-Step: Enter a Bill

1. From the Vendors menu, choose **Enter Bills** (or choose **Enter Bills** from the Home page).

The screenshot shows the 'Enter Bills' window in QuickBooks Desktop. The window title is 'Enter Bills'. The interface includes a menu bar with 'Main' and 'Reports', and a toolbar with various icons. The main area is divided into two sections: 'Bill' and 'Expenses'. The 'Bill' section has a 'Bill' title, a 'VENDOR' dropdown, an 'ADDRESS' text area, 'TERMS' dropdown, and 'MEMO' text field. To the right are 'DATE' (12/15/2025), 'REF. NO.', 'AMOUNT DUE' (0.00), and 'BILL DUE' (12/25/2025). There are radio buttons for 'Bill' (selected) and 'Credit', and a checked 'Bill Received' checkbox. The 'Expenses' section shows a table with columns: ACCOUNT, AMOUNT, M., CUSTOMER:JOB, BILL..., and CLASS. The total for Expenses is \$0.00. On the right side, there are sections for 'Name' (Transaction), 'SUMMARY', 'RECENT TRANSACTIONS', and 'NOTES'. At the bottom are 'Save & Close', 'Save & New', and 'Clear' buttons.

2. In the Vendor field, enter the vendor name.
3. In the Date field, enter the date of the bill.



4. In the Ref. No. field, enter the bill number.
5. In the Amount Due field, type *1500*.
6. Enter the appropriate terms as well as any necessary memo information.
7. Use the **Expenses** tab to enter expenses from the bill and post them directly to expense accounts (you can use more than one line to refer to different types of expenses) and specify the dollar amount of each expense's line. The amounts should add up to the total amount due on the bill.

8. Click **Save & Close** to record the bill. (Note, if this were a vendor credit instead of a bill, you could click on the radio button next to **Credit** in the top right corner instead of Bill. This would issue a vendor credit, which, although all the numbers would appear positive as in the bill example above, would function as a “negative” bill.)



**IMPORTANT:** You can also enter bills and vendor credits directly in the Accounts Payable register, which may allow for faster data entry. However, this does not provide as much room for memos or allow for multiple expense accounts, job costing, or making the expenses billable to customers.

## NOTES

# Pay Bills

When you start QuickBooks or open a QuickBooks company file, a Reminders window appears to tell you whether you have transactions to complete, such as bills to pay or money to deposit. (If you don't see the Reminders window, turn it on by choosing **Preferences** from the Edit menu, then choosing **Reminders**.)

You can display the Reminders window whenever you want by selecting **Company → Reminders**.

When QuickBooks tells you that there are bills due, you can display the Pay Bills window and select the bills you want to pay.



## Step-by-Step: Pay a Bill

1. From the Vendors menu, choose **Pay Bills** (or click on **Pay Bills** from the Home page).
2. Ensure the Sort By order is by **Vendor**.
3. Check the boxes next to the bills you wish to pay. If you wish to pay a certain bill partially, you can overwrite the amount in the Amt. to Pay column on the far right. If you do not overwrite the Amt. to Pay figure for a bill, QuickBooks understands that you are paying the total amount outstanding for that bill.

SELECT BILLS TO BE PAID

Due on or before 12/25/2025

Show bills  Show all bills

Filter By

Sort By **Vendor**

<input type="checkbox"/>	DATE DUE	VENDOR	REF. NO.	DISC. DATE	AMT. DUE	DISC. USED	CREDITS USED	AMT. TO PAY
<input checked="" type="checkbox"/>	12/30/2026	C.U. Electric			500.00	0.00	0.00	500.00
<input checked="" type="checkbox"/>	01/11/2027	C.U. Electric			250.00	0.00	0.00	250.00
<input type="checkbox"/>	12/30/2026	Cal Gas & Electric	12/03		122.68	0.00	0.00	0.00
<input type="checkbox"/>	12/25/2026	Cal Telephone			91.94	0.00	0.00	0.00
<input checked="" type="checkbox"/>	12/10/2026	Daigle Lighting			1,539.00	0.00	0.00	1,539.00
<input checked="" type="checkbox"/>	01/01/2027	Daigle Lighting			52.00	0.00	0.00	52.00
<input type="checkbox"/>	12/25/2025	Davis Business Associates	344		1,500.00	0.00	0.00	0.00
<input type="checkbox"/>	01/10/2027	Hamlin Metal			670.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	12/20/2026	Hopkins Construction Rentals			550.00	0.00	0.00	550.00
<input type="checkbox"/>	12/23/2026	Hopkins Construction Rentals			150.00	0.00	0.00	0.00
<input type="checkbox"/>	12/26/2026	Lew Plumbing			1,200.00	0.00	0.00	0.00
Totals					24,677.72	0.00	0.00	2,891.00

Clear Selections

DISCOUNT & CREDIT INFORMATION FOR HIGHLIGHTED BILL

Vendor **Daigle Lighting** Terms **Net 30** Number of Credits **0**

Bill Ref. No. Sugg. Discount **0.00** Total Credits Available **0.00**

Go to Bill Set Discount Set Credits

PAYMENT

Date 12/15/2025

Method **Check**  To be printed  Assign check number

Account **10100 - Checking**

Ending Balance **-4,873.33**

Pay Selected Bills Cancel

4. Ensure you have the proper payment method settings selected (including **To be printed** if you're going to print the Bill Payment Checks), as well as the bank account (or credit card account, if you're paying by credit card) from which you want the bills to be paid.
5. Click **Pay Selected Bills**.

In the next window, you can choose to pay more bills, print checks for the selected bills, or click **Done** to exit the module and print checks later (if you're paying by check).

**Payment Summary**

**PAYMENT DETAILS**

<b>Payment Date</b>	12/15/2025
<b>Payment Account</b>	10100 - Checking
<b>Payment Method</b>	Check

Payments have been successfully recorded for the following 5 of 5 bills:

DATE DUE	VENDOR	AMOUNT PAID
12/30/2026	C.U. Electric	500.00
01/11/2027	C.U. Electric	250.00
Total		2,891.00

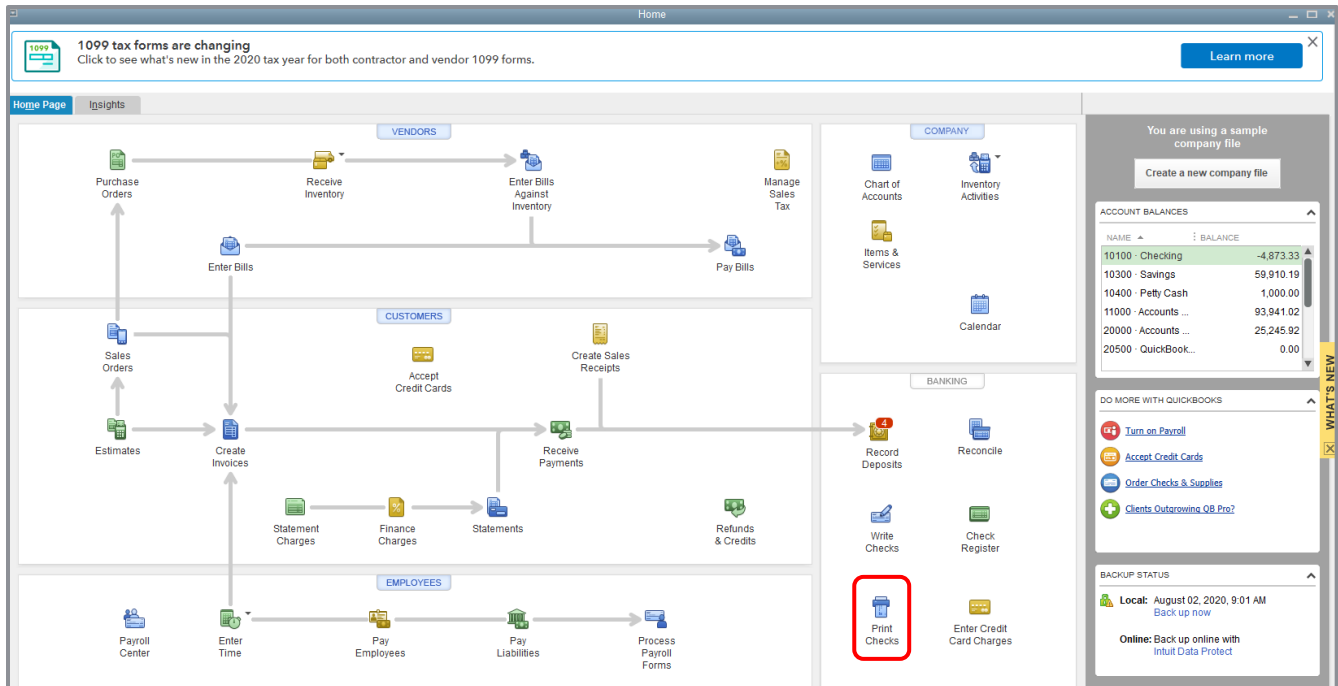
[How do I find and change a bill payment?](#)

You can print checks now or print them later from Print Forms on the File menu.

**Pay More Bills**   **Print Checks**   **Done**

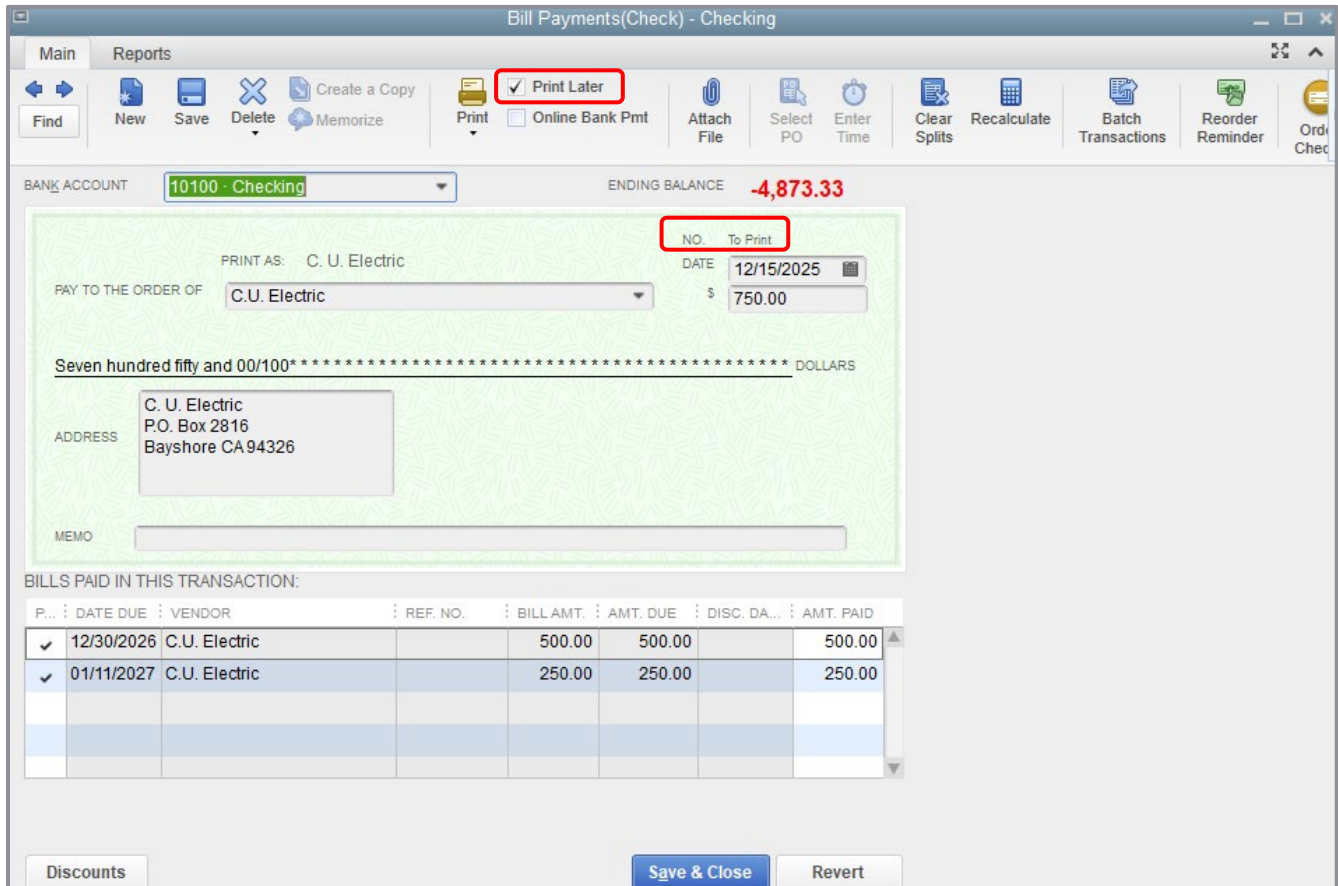
If you're paying by manual check, instead of To be printed in the Pay Bills window, you would have selected **Assign check number**. In that case, you would see an Assign Check Numbers window in which you would assign the check numbers to the manual Bill Payment Checks you've recorded.

- a. You can also click the **Print Checks** icon from the Banking section of the Home page to access your checks marked **To Print** in the check register.



DATE	NUMBER	PAYEE	PAYMENT	DEPOSIT	BALANCE
	TYPE	ACCOUNT	MEMO		
12/15/2025	To Print CHK	Vitton, David:Remodel Kitchen 11000 - Accounts Receivable	300.00		40,429.10
12/15/2025	To Print BILLPMT	C.U. Electric 20000 - Accounts Payable	750.00		39,679.10
12/15/2025	To Print BILLPMT	Daigle Lighting 20000 - Accounts Payable	1,591.00		38,088.10
12/15/2025	To Print BILLPMT	Hopkins Construction Rentals 20000 - Accounts Payable	550.00		37,538.10
12/15/2025	TRANSF	10300 - Savings Funds Transfer Ref #AB2786CA	42,000.00		-4,461.90
12/15/2025	SEND TRANSF	10300 - Savings		500.00	-3,961.90
12/17/2025	FAM2011 GENJRN	Abercrombie, Kristy:Remodel Bathroom 11000 - Accounts Receivable Bounced Check#	7,633.28		-11,595.18
12/17/2025	FAM2012	Abercrombie, Kristy:Remodel Bathroom	25.00		-11,620.18

- b. Or to access your checks marked as **Print Later** in the Main tab of the ribbon (or with a check number of To print) when the Bill Payment Check is opened.

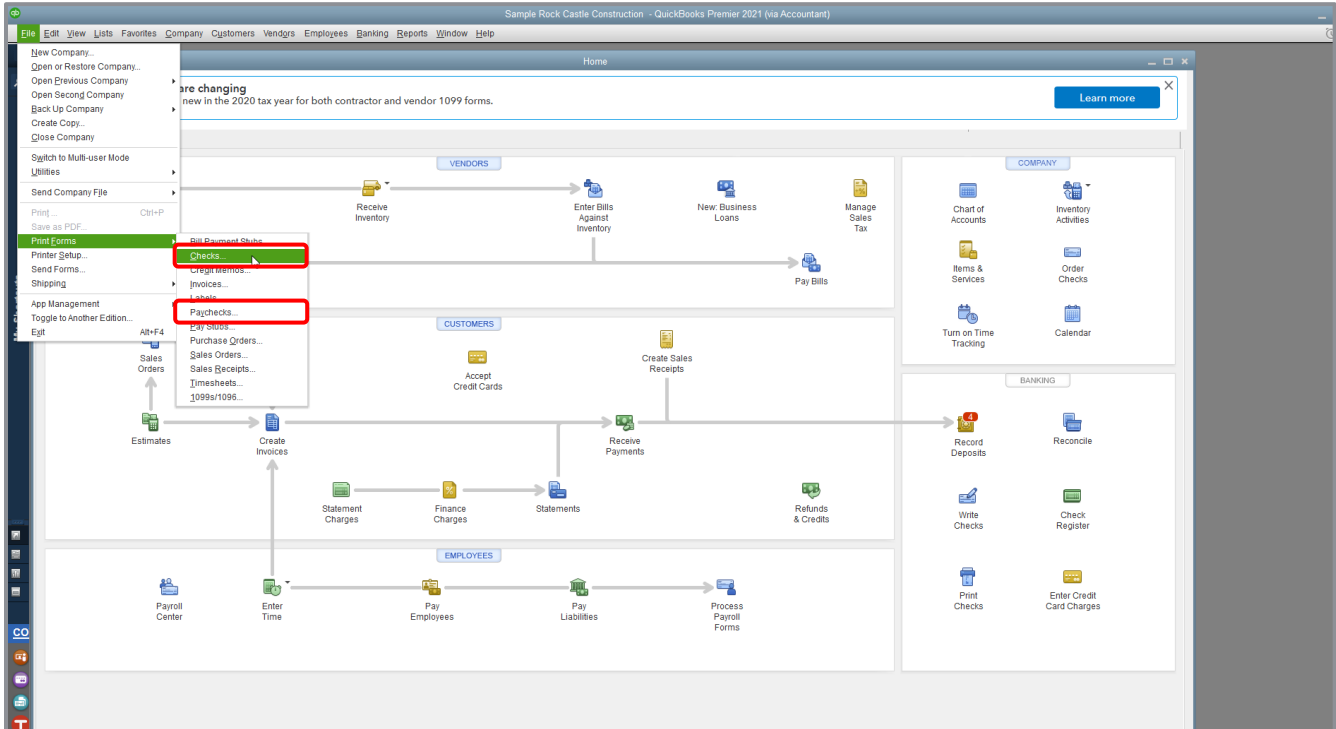


- c. You can also print an individual check or batch of checks waiting to be printed by clicking on the drop-down under **Print** in an individual check.

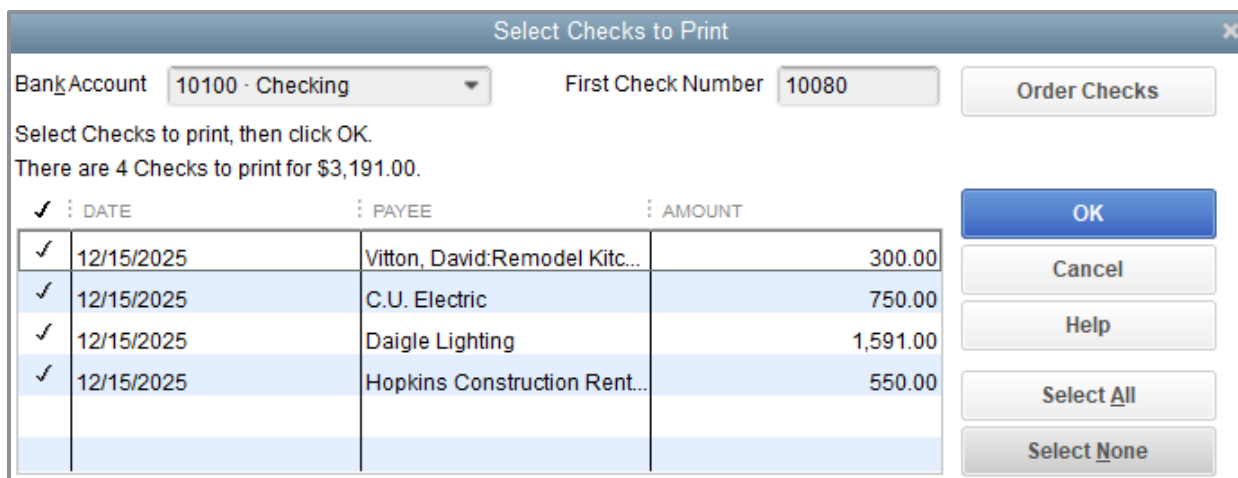
The screenshot shows the 'Bill Payments(Check) - Checking' window in QuickBooks Desktop. The 'Print' button is highlighted with a red box, and the 'Check' option in the dropdown menu is highlighted with a green box. The window displays a check form for C.U. Electric, dated 12/15/2025, for \$750.00. The ending balance is -4,873.33. Below the check form is a table of bills paid in this transaction.

P...	DATE DUE	VENDOR	REF. NO.	BILL AMT.	AMT. DUE	DISC. DA...	AMT. PAID
✓	12/30/2026	C.U. Electric		500.00	500.00		500.00
✓	01/11/2027	C.U. Electric		250.00	250.00		250.00

- d. In addition, you can print any or all of the checks in the print queue at any time by selecting **File → Print Forms → Checks** (or **Forms → Paychecks** if you're using QuickBooks Payroll and printing paychecks).



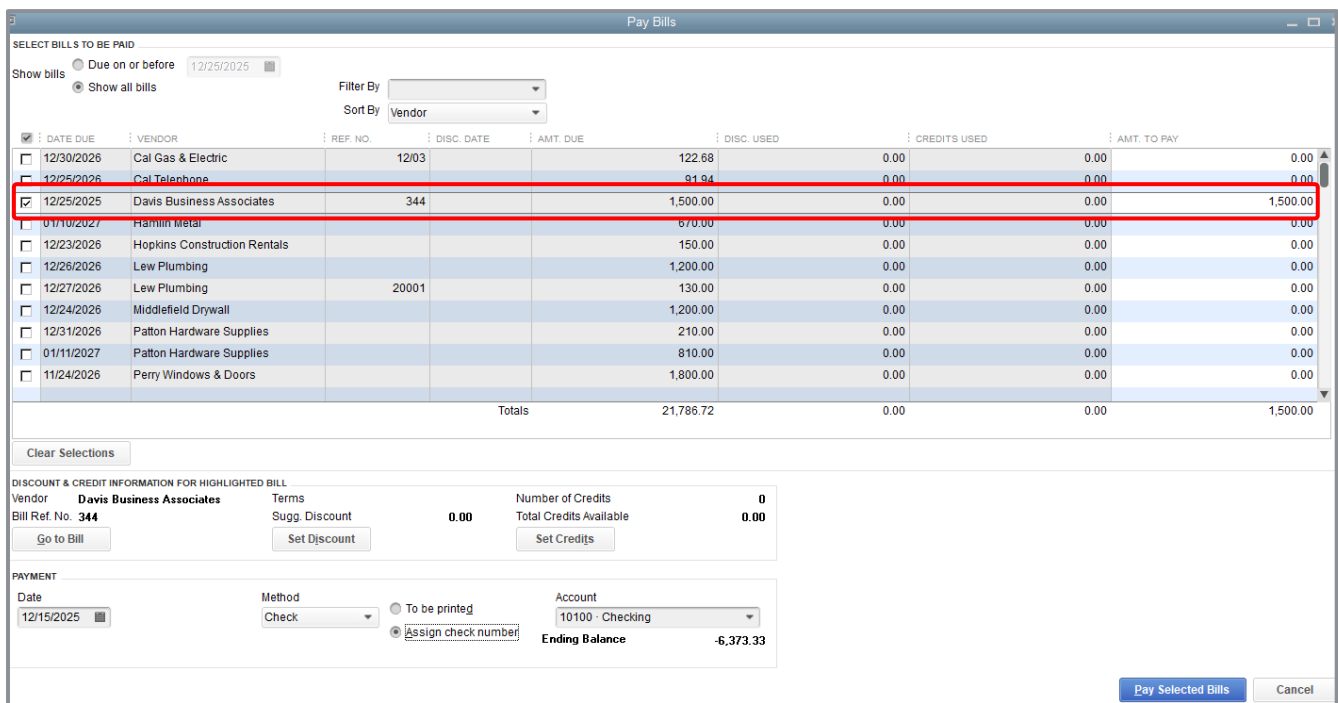
- e. You would select the desired Bank Account then place a checkmark next to the checks in the print queue.



**NOTES**

# How QuickBooks Records Your Bill Payment

When you pay \$1,500 on a bill through the Pay Bills window, QuickBooks makes an entry in the Accounts Payable register showing a decrease (debit) of \$1,500 in total payables. It also creates a check (credit) from your chosen bank account to pay the bill. This is a special type of check called a Bill Payment Check.



Similarly, if you are paying a bill using a credit card, it creates a payment (credit) from your credit card account to pay the bill. This is a special type of credit card charge called a Bill Payment Credit Card.





## Step-by-Step: See the Entry in the Accounts Payable Register

1. From the Company menu, choose **Chart of Accounts**.
2. In the Chart of Accounts, double-click the **20000 Accounts Payable** account.

Chart of Accounts

Look for account name or number

NAME	DESCRIPTION	TYPE	BALANCE TOTAL	ATTACH
10100 - Checking	Cash	Bank	-6,373.33	
10300 - Savings	Savings	Bank	59,910.19	
10400 - Petty Cash	Petty Cash	Bank	1,000.00	
11000 - Accounts Receivable	Accounts Receivable	Accounts Receivable	93,941.02	
12000 - Undeposited Funds	Undeposited Funds	Other Current Asset	17,157.34	
12100 - Inventory Asset	Inventory Asset	Other Current Asset	30,683.38	
12900 - Employee Advances	Employee Advances	Other Current Asset	832.00	
13100 - Pre-paid Insurance	Pre-paid Insurance	Other Current Asset	4,050.00	
13200 - Prepaid Rent		Other Current Asset	0.00	
13400 - Retainage Receivable	Retainage Receivable	Other Current Asset	3,703.02	
15000 - Furniture and Equipment	Furniture and Equipment	Fixed Asset	34,326.00	
15100 - Vehicles	Vehicles	Fixed Asset	78,936.91	
15150 - Trailer		Fixed Asset	30,000.00	
15200 - Buildings and Improvements	Buildings and Improvements	Fixed Asset	325,000.00	
15300 - Construction Equipment	Construction Equipment	Fixed Asset	15,300.00	
16900 - Land	Land	Fixed Asset	90,000.00	
17000 - Accumulated Depreciation	Accumulated Depreciation	Fixed Asset	-110,344.60	
18700 - Security Deposits	Security Deposits	Other Asset	1,720.00	
<b>20000 - Accounts Payable</b>	<b>Moneys you owe to vendors and suppliers</b>	<b>Accounts Payable</b>	<b>23,745.92</b>	
20500 - QuickBooks Credit Card	QuickBooks Credit Card	Credit Card	0.00	
20600 - CalOil Credit Card		Credit Card	382.62	
Subcontracted Federal WH		Other Current Liability	0.00	
20700 - Due to Owner	Short Term Loan from Owner - No Note or Bond	Other Current Liability	0.00	
24000 - Payroll Liabilities	Payroll Liabilities	Other Current Liability	5,404.45	
+24010 - Federal Withholding		Other Current Liability	1,364.00	
+24020 - FICA Payable		Other Current Liability	2,118.82	
+24030 - AEIC Payable		Other Current Liability	0.00	
+24040 - FUTA Payable		Other Current Liability	100.00	

Account Activities Reports Attach  Include inactive

20000 - Accounts Payable

Go to... Print... Edit Transaction QuickReport

DATE	NUMBER	VENDOR	DUE DATE	BILLED	PAID	BALANCE
TYPE	ACCOUNT	MEMO				
12/15/2025		Hopkins Construction Rentals			550.00	17,068.24
	BILLPMT 10100 - Checking					
12/15/2025	1111	Davis Business Associates			1,500.00	15,568.24
	BILLPMT 10100 - Checking					
12/15/2025		Keswick Insulation	Paid	670.00		16,238.24
	BILL 54000 - Job Expenses:54500 - Subcontractors					
12/15/2025		Sergeant Insurance	01/14/2027	4,050.00		20,288.24
	BILL 13100 - Pre-paid Insurance					
12/15/2025		Vu Contracting	12/30/2026	1,250.00		21,538.24
	BILL -split-					
12/15/2025	12103	Cal Gas & Electric	12/30/2026	122.68		21,660.92
	BILL 65100 - Utilities:65110 - Gas and Electric	Acct #560-82645-99C				
12/15/2025	344	Davis Business Associates	Paid	1,500.00		23,160.92
	BILL -split-					
12/15/2025	8059	Thomas Kitchen & Bath	01/14/2027	585.00		23,745.92
	BILL 54000 - Job Expenses:54300 - Job Materials					
12/15/2025	Number	Vendor	Due Date	Billed	PAID	
	Account					

ENDING BALANCE **23,745.92**

Sort by Date, Type, Number/Ref

3. Close the Accounts Payable register.



## Step-by-Step: See the Bill Payment Entry

1. In the Chart of Accounts, double-click **10100 Checking**.

DATE	NUMBER	ACCOUNT	PAYEE	MEMO	PAYMENT	DEPOSIT	BALANCE
12/15/2025	510	Timberloft Lumber			896.00		59,413.70
	BILLPMT	20000 - Accounts Payable	1890-76				
12/15/2025	511	East Bayshore Tool & Supply			696.52		58,717.18
	BILLPMT	20000 - Accounts Payable					
12/15/2025	512	Patton Hardware Supplies			400.00		58,317.18
	BILLPMT	20000 - Accounts Payable	RC 93				
12/15/2025	513	Timberloft Lumber			1,610.00		56,707.18
	BILLPMT	20000 - Accounts Payable	1890-76				
12/15/2025	514	Sloan Roofing			5,700.00		51,007.18
	BILLPMT	20000 - Accounts Payable					
12/15/2025	515	Vu Contracting			1,000.00		50,007.18
	CHK	54000 - Job Expenses:54500 - Subcontractors					
12/15/2025	516	State Board of Equalization			1,629.27		48,377.91
	TAXPMT	-split-	ABCD 11-234567				
12/15/2025	1111	Davis Business Associates			1,500.00		46,877.91
	BILLPMT	20000 - Accounts Payable					
12/15/2025	10073	Dan T. Miller			1,299.60		45,578.31
	PAY CHK	-split-					
12/15/2025	10074	Elizabeth N. Mason			907.92		44,670.39
	PAY CHK	-split-					
12/15/2025	10075	Gregg O. Schneider			1,033.98		43,636.41
	PAY CHK	-split-					
12/15/2025	10076	Dan T. Miller			1,350.15		42,286.26
	PAY CHK	-split-					
ENDING BALANCE							-6,373.33

2. Select the Bill Payment (**BILLPMT**) transaction you wish to view.
3. Double-click on the transaction or highlight it, then click **Edit Transaction** on the toolbar.
4. You can edit the transaction or click **Save & Close**.

- Here is an example of *only one* bill owing being paid:

The screenshot displays the 'Bill Payments(Check) - Checking' window in QuickBooks Desktop. The interface includes a menu bar with 'Main' and 'Reports', a toolbar with various actions like 'Find', 'New', 'Save', 'Delete', 'Create a Copy', 'Memorize', 'Print', 'Print Later', 'Online Bank Pmt', 'Attach File', 'Select PO', 'Enter Time', 'Clear Splits', 'Recalculate', 'Reorder Reminder', and 'Order Checks'. The 'BANK ACCOUNT' is set to '10100 - Checking' with an 'ENDING BALANCE' of '-6,373.33'. The bill details include: 'PAY TO THE ORDER OF' Davis Business Associates, 'NO.' 1111, 'DATE' 12/15/2025, and an amount of '\$ 1,500.00'. The check amount is written as 'One thousand five hundred and 00/100\*\*\*\*\* DOLLARS'. The 'ADDRESS' field contains 'Davis Business Associates' and there is a 'MEMO' field. Below the check form, a table titled 'BILLS PAID IN THIS TRANSACTION:' shows the following data:

P...	DATE DUE	VENDOR	REF. NO.	BILL AMT.	AMT. DUE	DISC. DA...	AMT. PAID
✓	12/25/2025	Davis Business Associates	344	1,500.00	1,500.00		1,500.00

At the bottom of the window, there are buttons for 'Discounts', 'Save & Close', and 'Revert'.

- Here is an example of *more than one* bill being paid:

The screenshot shows the 'Bill Payments(Check) - Checking' window in QuickBooks. At the top, there are tabs for 'Main' and 'Reports'. Below the tabs is a toolbar with various icons for actions like 'Find', 'New', 'Save', 'Delete', 'Create a Copy', 'Memorize', 'Print', 'Print Later', 'Online Bank Pmt', 'Attach File', 'Select PO', 'Enter Time', 'Clear Splits', 'Recalculate', 'Reorder Reminder', and 'Order Checks'. The 'BANK ACCOUNT' is set to '10100 - Checking' and the 'ENDING BALANCE' is '-6,373.33'. The check form includes fields for 'PRINT AS: C. U. Electric', 'PAY TO THE ORDER OF: C.U. Electric', 'NO. To Print', 'DATE: 12/15/2025', and '\$ 750.00'. The check amount is written as 'Seven hundred fifty and 00/100\*\*\*\*\* DOLLARS'. The address is 'C. U. Electric, P.O. Box 2816, Bayshore CA 94326'. Below the check form is a table titled 'BILLS PAID IN THIS TRANSACTION:'.

P...	DATE DUE	VENDOR	REF. NO.	BILL AMT.	AMT. DUE	DISC. DA...	AMT. PAID
✓	12/30/2026	C.U. Electric		500.00	500.00		500.00
✓	01/11/2027	C.U. Electric		250.00	250.00		250.00

At the bottom of the window, there are buttons for 'Discounts', 'Save & Close', and 'Revert'.

- And finally, here is an example of one of the bills being *partially* paid. The open balance (i.e., the unpaid portion of the bill) will be displayed in Accounts Payable reports as well as the Pay Bills window.

The screenshot shows the 'Bill Payments(Check) - Checking' window. At the top, the ending balance is -6,373.33. The check is payable to 'Daigle Lighting' for \$821.50, dated 12/15/2025. The address is PO Box 5903, Middlefield CA 94482. Below the check form, a table lists bills paid in this transaction:

P...	DATE DUE	VENDOR	REF. NO.	BILL AMT.	AMT. DUE	DISC. DA...	AMT. PAID
✓	12/10/2026	Daigle Lighting		1,539.00	1,539.00		769.50
✓	01/01/2027	Daigle Lighting		52.00	52.00		52.00



**IMPORTANT:** You can also open, view or edit this transaction by opening it in the same fashion from the Accounts Payable register.

**NOTES**

## Enter and Pay Bills – Review Questions

1. You use the \_\_\_\_\_ account to track money you owe to vendors.
2. List the two steps involved in using the accounts payable features in QuickBooks:
  - f. \_\_\_\_\_
  - g. \_\_\_\_\_
3. When you make a payment (from the checking account) in the Pay Bills window, you can see the transactions in the \_\_\_\_\_ and \_\_\_\_\_ registers.
4. True or false: When tracking accounts payable in QuickBooks, the Enter Bills window is the only place you can enter bills and vendor credits.
  - a. True
  - b. False
5. You paid a vendor \$1,000 through the Pay Bills window (using the Checking account). QuickBooks automatically creates a journal entry that:
  - a. Deletes the bill
  - b. Shows \$1,000 as a credit in Accounts Payable and \$1,000 as a debit in the Checking account
  - c. Shows \$1,000 as a debit in Accounts Payable and \$1,000 as a credit in the Checking account
  - d. Shows \$1,000 as a debit in Accounts Payable and \$1,000 as a credit in Accounts Receivable

## Review Activities

Use Rock Castle Construction (sample product-based company) to do these activities:

1. Write a check to a vendor assigning the amount to more than one expense account.
2. Enter a bill in the Enter Bills window then view the bill transaction in the Accounts Payable register.
3. Pay the bill using the Pay Bills window.

## Answers to Review Questions

1. You use the *Accounts Payable* account to track money you owe to vendors.
2. List the two steps involved in using the accounts payable features in QuickBooks:
  - a. ✓ *Enter bills*
  - b. ✓ *Pay bills*
3. When you make a payment (from the checking account) in the Pay Bills window, you can see the transactions in the *Checking* and *Accounts Payable* registers.
4. True or false: When tracking accounts payable in QuickBooks, the Enter Bills window is the only place you can enter bills and vendor credits.
  - a. True
  - b. ✓ *False; you can also enter bills and vendor credits directly in the Accounts Payable register, which may allow for faster data entry.*
5. You paid a vendor \$1,000 through the Pay Bills window (using the Checking account). QuickBooks automatically creates a journal entry that:
  - a. Deletes the bill.
  - b. Shows \$1,000 as a credit in Accounts Payable and \$1,000 as a debit in the Checking account.
  - c. ✓ *Shows \$1,000 as a debit in Accounts Payable and \$1,000 as a credit in the Checking account.*
  - d. Shows \$1,000 as a debit in Accounts Payable and \$1,000 as a credit in Accounts Receivable.